

रजिस्टर्ड नं० HP/13/SML/2003.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 29 मार्च, 2004/9 चैत्र, 1926

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 24 मार्च, 2004

संख्या ई0 एक्स0 एन0-एफ0 (1)-1/2004.—हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते

हुये समय-समय पर यथा संशोधित, पञ्जाब एक्साईज फिस्कल आर्डरज, 1932 (जिन्हें इसके पश्चात् "उक्त आर्डरज" कहा गया है) में प्रथम अप्रैल, 2004 से निम्नलिखित और संशोधन करते हैं, अर्थात् :—

संशोधन

The existing order I shall be substituted by the following, namely :—

*1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excisable articles w. e. f. 1-4-2004 :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	2	3
Excise Duties :		
1. Country Spirit :		
(a) Plain spirit		10.00 PPL
(b) Ordinary spiced with 50° proof strength		9.00 PPL
(c) Ordinary spiced with 65° proof strength		15.00 PPL
2. Rectified Spirit		10.00 PPL
3. All other sorts of spirits (Indian Made Foreign Spirit,) except denatured spirit :		
(a) Cheap and regular brands upto Rs. 500/- per case*		27.00 PPL
(b) Premium & Superior brands Rs. 501 to 1000 per case*		35.00 PPL
(c) Deluxe and higher brands Rs. 1001 and above per case*		53.00 PPL
(d) IMFS (Rum/Gin/Whisky) with 65° proof strength		15.00 PPL
*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).		
4. (a) Indian-made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).		19.00 PPL
(b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government :—		
(i) Cheap and regular brands upto Rs. 500/-per case*		27.00 PPL
(ii) Premium and superior brands Rs. 501 to 1000 per case*		35.00 PPL

1	2	3
(iii)	Deluxe and higher brands Rs. 1001 and above per case*	53.00 PPL
	*Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).	
5. (a)	Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per B. L.
(b)	Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per B. L.
(c)	Alcoholic cider	0.35 per bottle of 650 mls.
(d)	Beer :	
	(i) upto 5 % alcoholic contents	4.67 per bottle of 650 mls. or 7.20 per B. L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	7.67 per bottle of 650 mls. or 11.80 per B. L.
(e)	Ready to Drink Beverages	20.00 per Pl.
6.	Import fee :	
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :—	
(a)	Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol.	6.00 per proof litre
(b)	Malt Spirit	2.50 per bulk litre
(c)	Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	0.50 per bulk litre
(e)	Beer	2.00 per bottle of 650 mls.
7.	Export duty :	
(i)	IMFS (Whether duty paid or in bond)	0.25 per Pl.
(ii)	(a) Beer with alcoholic contents upto 5%	0.10 per Bl.
	(b) Beer with alcoholic contents above 5 % and upto 8.25 %.	0.10 per Bl.
(iii)	Country liquor	0.10 per Pl.
(iv)	Malt Spirit	1.00 per Bl.
(v)	Rectified Spirit	0.10 per bulk litre
(vi)	Sweet products	0.30 per bulk litre:

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government."

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान सचिव ।

[Authoritative English text of this Department Notification No. EXN-F(1) 1/2004, dated 24-3-2004 under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 24th March, 2004

No. EXN-F(1) 1/2004.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (1 of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (Act No. 31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further in the amendments in the Punjab Excise Fiscal Orders, 1932 as amended from time to time (Hereinafter called the "said Orders") with effect from 1st April, 2004, namely :—

AMENDMENTS

The existing order 1 shall be substituted by the following, namely :—

"1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excisable articles w. e. f, 1-4-2004:—

Sl. No.	Kind of Spirit	Rate (in Rs.)
1	2	3

Excise Duties :

1. Country Spirit :

- | | |
|---|-----------|
| (a) Plain spirit | 10.00 PPL |
| (b) Ordinary spiced with 50° proof strength | 9.00 PPL |
| (c) Ordinary spiced with 65° proof strength | 15.00 PPL |

2. Rectified Spirit

10.00 PPL

3. All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit :

- | | |
|--|-----------|
| (a) Cheap and regular brands upto Rs. 500/- per case | 27.00 PPL |
|--|-----------|

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- | | |
|--|-----------|
| (b) Premium & Superior brands Rs. 501 to 1000 per case*. | 35.00 PPL |
| (c) Deluxe and higher brands Rs. 1001 and above per case*. | 53.00 PPL |
| (d) IMFS (Rum/Gin/Whisky) with 65° proof strength | 15.00 PPL |

*Ex-factory/EXL-1-B issue price (without duties, Sales tax and other levies).

- | | |
|--|-----------|
| (a) Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied). | 19.00 PPL |
|--|-----------|

- (b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government :—

- | | |
|--|-----------|
| (i) Cheap and regular brands upto Rs. 500/- per case*. | 27.00 PPL |
| (ii) Premium and superior brands Rs. 501 to 1000 per case*. | 35.00 PPL |
| (iii) Deluxe and higher brands Rs. 1001 and above per case*. | 53.00 PPL |

*Ex-Factory/Ex-L-1-B issue price (without duty, sales tax and other levies).

- | | |
|---|----------------------------|
| (a) Sweets and Wine containing proof spirit not exceeding 20%, | 1.50 per B. L. |
| (b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%. | 2.00 per B. L. |
| (c) Alcoholic cider | 0.35 per bottle of 650 ml. |

(d) Beer :

- | | |
|--|---|
| (i) upto 5 % alcoholic contents | 4.67 per bottle of 650 mls. or 7.20 per B. L. |
| (ii) with alcoholic contents exceeding 5% but not exceeding 8.25 % | 7.67 per bottle of 650 mls or 11.80 per B.L. |

- | | |
|------------------------------|---------------|
| (e) Ready to Drink Beverages | 20.00 per Pl. |
|------------------------------|---------------|

6. Import Fee :

The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt

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spirit and Neutral spirit imported from outside
Himachal Pradesh shall be as under :—

(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra natural alcohol.	6.00 per proof litre.
(b) Malt spirit	2.50 per bulk litre.
(c) Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre.
(d) Rectified spirit	0.50 per bulk litre.
(e) Beer	2.00 per bottle of 650 mls.

7. Export duty :

(i) IMFS (Whether duty paid or in bond)	0.25 per Pl
(ii) (a) Beer with alcoholic content upto 5%	0.10 per Bl
(b) Beer with alcoholic contents above 5 % and upto 8.25%.	0.10 per Bl
(iii) Country liquor	0.10 per Pl
(iv) Malt Spirit	1.00 per Bl
(v) Rectified Spirit	0.10 per bulk litre.
(vi) Sweet products	0.30 per bulk litre:

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions approved by the Government."

By order,

Sd/-
Principal Secretary.

आवकारी एवं कराधान विभाग

अधिसूचना

जिमला-2, 24 मार्च, 2004

संख्या ई 0 एक्स 0 एन 0-एफ (1) 1/2004.-- हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्ससाईज ऐक्ट, 1914 (1914 का 1) की धारा

31 और 32 के साथ पठित हिमाचल प्रदेश ऐक्ससाईज फिस्कल आर्डर, 1965 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, समय-समय पर यथा संशोधित, हिमाचल प्रदेश सरकार (आबकारी एवं कराधान विभाग) की अधिसूचना संख्या 1-17/64-ई0 एण्ड टी0, दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त अधिसूचना" कहा गया है) का अधिक्रमण करते हुये आबकारी शुल्क, उत्पाद एवं निर्यात शुल्क व अन्य करग्रहण प्रथम अप्रैल, 2004 से निम्नलिखित निर्धारित करने के आदेश देने हैं, प्रतीतः—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	2	3
Excise Duties:		
1. Country Spirit:—		
(a)	Plain spirit	10.00 PPL
(b)	Ordinary spiced with 50° proof strength	9.00 PPL
(c)	Ordinary spiced with 65° proof strength	15.00 PPL
2. Rectified Spirit		10.00 PPL
3. All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:		
(a)	Cheap and regular brands up to Rs. 500/- per case*	27.00 PPL
(b)	Premium & Superior brands Rs. 501/- to 100/- per case*	35.00 PPL
(c)	Deluxe and higher brands Rs. 1001/- and above per case*	53.00 PPL
(d)	IMFS (Rum/Gin/Whisky) with 65° proof strength	15.00 PPL
*Ex-factory/Ex-L-1-B issue price (without duties, Sales tax and other levies).		
4.	(a) Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied)	19.00 PPL
	(b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government:—	
	(i) Cheap and regular brands upto Rs. 500/- per case*	27.00 PPL
	(ii) Premium and superior brands Rs. 501/- to 1000/- per case*	35.00 PPL
	(iii) Deluxe and higher brands Rs. 1001 and above per case*	53.00 PPL
*Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).		
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B.L.
	(c) Alcoholic cider	0.35 per bottle of 650 ml.

1	2	3
(d) Beer :		
(i) upto 5% alcoholic contents		4.67 per bottle of 650 mls. or : 7.67 per B.L.
(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%		7.67 per bottle of 650 mls. or 11.80 per B.L.
(e) Ready to Drink Beverages		20.00 per Pl.

6. Import fee :

The import fee on foreign liquor, including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :—

(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol.	6.00 per proof litre
(b) Malt spirit	2.50 per bulk litre
(c) Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d) Rectified spirit	0.50 per bulk litre
(e) Beer	2.00 per bottle of 650 mls.

7. Export Duty :—

(i) IMFS (Whether duty paid or in bond)	0.25 per Pl.
(ii) (a) Beer with alcoholic contents upto 5%	0.10 per Bl.
(b) Beer with alcoholic contents above 5% & upto 8.25%	0.10 per Bl.
(iii) Country liquor	0.10 per Pl.
(iv) Malt Spirit	1.00 per Bl.
(v) Rectified Spirit	0.10 per bulk litre
(vi) Sweet products	0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government, in accordance with the provisions of H.P. Fiscal Orders, 1965.

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान सचिव

[Authoritative English text of this department notification No. EXN-F(1)-1/2004, dated 24-3-2004 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 24th March, 2004

No. EXN-F(1)-1/2004.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H. P. Excise Fiscal Orders, 1965 notified *vide* this Government Notification No. 1-17/64-E & T dated 28-10-1965 (hereinafter called the "said notification") and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of Excise Duty, Manufacture and Export fee and other levies on excisable articles, with effect from 1-4-2004:—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	2	3

Excise Duties :

1. Country Spirit:

(a) Plain spirit	10.00 PPL
(b) Ordinary spiced with 50° proof strength	9.00 PPL
(c) Ordinary spiced with 65° proof strength	15.00 PPL

2. Rectified Spirit 10.00 PPL

3. All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit :

(a) Cheap and regular brands up to Rs. 500/- per case*	27.00 PPL
(b) Premium & Superior brands Rs. 501 to 1000 per case*	35.00 PPL
(c) Deluxe and higher brands Rs. 1001 and above per case*	53.00 PPL
(d) IMFS (Rum/Gin/Whisky) with 65° proof strength	15.00 PPL

*Ex-factory/Ex/L-1-B issue price (without duties, Sales tax and other lives).

E. 4. (a) Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P. Troops in forward areas through CSD or other sources approved by the Government. 19.00 PPL (Besides duty, assessed fee as prescribed shall also be levied).

(b) Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P. through CSD or other sources approved by the Government:—

1	2	3
	(i) Cheap and regular brands upto Rs. 500/- per case*	27.00 PPL
	(ii) Premium and superior brands Rs. 501 to 1000 per case*	35.00 PPL
	(iii) Deluxe and higher brands Rs. 1001 and above per case*	53.00 PPL
	*Ex-factory/Ex-L-1-B issue price (without duty, sales tax and other levies).	
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	1.50 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	2.00 per B.L.
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer :	
	(i) upto 5% alcoholic contents	4.67 per bottle of 650 mls. or 7.20 per B.L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	7.67 per bottle of 650 mls. or 11.80 per B.L.
	(e) Ready to Drink Beverages	20.00 per Pl.
6.	Import fee :	
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under:—	6.00 per proof litre
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	
	(b) Malt spirit	2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	1.25 per bulk litre
	(d) Rectified spirit	05.0 per bulk litre
	(e) Beer	2.00 per bottle of 650 mls.
7.	Export duty :	
	(i) IMFS (Whether duty paid or in bond)	0.25 per Pl.
	(ii) (a) Beer with alcoholic contents upto 5%	0.10 per Bl.
	(b) Beer with alcoholic contents above 5% and upto 8.25%	0.10 per Bl.
	(iii) Country liquor	0.10 per Pl.
	(iv) Malt Spirit	1.00 per Bl.
	(v) Rectified Spirit	0.10 per bulk litre
	(vi) Sweet products	0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government in accordance with the provisions of H. P. Fiscal Orders 1965.

By order,

Sd/-
Principal Secretary.

